

**§ 19.459 Mixing of denatured spirits.**

(a) Denatured spirits produced under the same formula may be mixed on bonded premises.

(b) Denatured spirits of different formulas may be mixed on bonded premises for immediate redistillation at the same plant or at another plant in accordance with the provisions of subpart K of this part.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1369, as amended (26 U.S.C. 5242); sec. 807, Pub. L. 96-39, 93 Stat. 286 (26 U.S.C. 5241))

**§ 19.460 Conversion of denatured alcohol formulas.**

(a) *Conversion of Formula No. 1.* Any specially denatured alcohol, except Formulas No. 3-A and No. 30, may be converted into specially denatured alcohol, Formula No. 1, by the addition of methyl alcohol and either denatonium benzoate, N.F., methyl isobutyl ketone, mixed isomers of nitropropane, or methyl *n*-butyl ketone in accordance with the formulation prescribed in § 21.32 of this chapter. For specially denatured alcohol Formulas No. 3-A and No. 30, the methyl alcohol content shall be reduced to the level prescribed for specially denatured alcohol Formula No. 1 by the addition of ethyl alcohol before adding one of the other ingredients prescribed in § 21.32 of this chapter.

(b) *Conversion to Formula No. 29.* Any specially denatured alcohol may be converted to specially denatured alcohol, Formula No. 29, by the addition of acetaldehyde or ethyl acetate, in accordance with the formulations prescribed in 27 CFR 21.56.

(c) *General rule.* In addition to the conversions provided in paragraphs (a) and (b) of this section, any specially denatured alcohol may be converted to another specially denatured alcohol formula, if the resultant alcohol-denaturant mixture contains only the alcohol and denaturant or denaturants in the proportions authorized in 27 CFR part 21 for the formula to which converted. Specially denatured alcohol which is converted under this paragraph may only be used as authorized in 27 CFR part 21 for the formula to which converted.

(d) *Conditions governing conversion and use.* The quantities of denaturants

required for conversions authorized in paragraphs (a), (b) and (c) of this section shall be determined on the basis of the alcohol in the formulations. Specially denatured alcohol converted to Formula No. 29 may be used as authorized in 27 CFR 21.56(b) except that it shall not be used in the manufacture of vinegar, drugs, or medicinal chemicals, and the conditions governing use provided in 27 CFR 21.56(c) shall apply.

(e) *Conversion to other formulations.* Proprietors desiring to convert specially denatured alcohol other than as provided in paragraphs (a), (b), and (c) of this section shall obtain approval from the appropriate TTB officer prior to such conversion.

(f) *Conversion to completely denatured alcohol.* Any specially denatured alcohol not containing methanol or wood alcohol may be converted to any one of the completely denatured alcohol formulas, prescribed in 27 CFR part 21, by adding the required denaturants.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1369, as amended (26 U.S.C. 5242))

[T.D. ATF-198, 50 FR 8464, Mar. 1, 1985, as amended by T.D. ATF-199, 50 FR 9160, Mar. 6, 1985; T.D. ATF-442, 66 FR 12854, Mar. 1, 2001]

**§ 19.461 Receipt and storage of denatured spirits.**

(a) *Deposit.* Denatured spirits produced, received in bond as provided in subpart P or returned to bonded premises as provided in subpart U of this part, shall be deposited on the bonded premises.

(b) *Tanks.* Proprietors shall maintain a record in accordance with § 19.752 for tanks in which denatured spirits are stored.

(c) *Storage.* Denatured spirits may be stored on bonded premises in any container into which denatured spirits may be filled on bonded premises. Such containers shall be so stored that they can be readily inspected by appropriate TTB officers and inventoried. The provisions of § 19.133 are applicable to storage of denatured spirits in portable containers. However, upon application, the appropriate TTB officer may authorize the proprietor to store packages and cases in any manner which

safeguards the interests of the Government.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

#### **§ 19.462 Filling of containers from tanks.**

Denatured spirits may be drawn into portable containers from tanks on bonded premises. The denatured spirits in the tanks shall be gauged prior to filling of the containers, and when only a portion of the contents of the tank is drawn into containers, the denatured spirits remaining in the tank shall be again gauged and such gauges shall be recorded by the proprietor. The provisions of paragraph (a) and (c) of § 19.319 shall be applicable to the filling and gauging of portable containers, and denatured spirits may be withdrawn from bonded premises for any lawful purpose on the filling gauge.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

#### **§ 19.463 Containers for denatured spirits.**

Packaging of denatured spirits and the marking of portable containers of such denatured spirits shall be in accordance with requirements of subpart R of this part.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1360, as amended (26 U.S.C. 5206))

### INVENTORIES

#### **§ 19.464 Denatured spirits inventories.**

Each proprietor shall take a physical inventory of all denatured spirits in the processing account at the close of each calendar quarter and at such other times as the appropriate TTB officer may require. The results of the inventory shall be recorded as provided in subpart W of this part.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

### ARTICLES

#### **§ 19.471 Manufacture of articles.**

Proprietors shall manufacture, label, mark, and dispose of articles as provided in 27 CFR part 20.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1372, as amended (26 U.S.C. 5273))

[T.D. ATF-198, 50 FR 8464, Mar. 1, 1985, as amended by T.D. ATF-199, 50 FR 9160, Mar. 6, 1985]

### **Subpart O—Spirits from Customs Custody**

#### **§ 19.481 General.**

Spirits imported or brought into the United States in bulk containers may be withdrawn by proprietors from customs custody and transferred in such bulk containers or by pipeline without payment of tax to the bonded premises of their distilled spirits plant. Spirits received on bonded premises as provided in this section may be (a) redistilled or denatured only if 185 degrees or more of proof, and (b) withdrawn for any purpose authorized by 26 U.S.C. Chapter 51, in the same manner as domestic spirits.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1366, as amended (26 U.S.C. 5232))

#### **§ 19.482 Age and fill date.**

For the purpose of this part, the age and fill date for spirits that are imported or brought into the United States shall be:

(a) *Age.* The claimed age, which is supported by the documentation required in 27 CFR part 5.

(b) *Fill date.* The date that packages of spirits are released from customs custody or filled on bonded premises.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

#### **§ 19.483 Recording gauge.**

(a) When packages of spirits are received from customs custody in the storage account, the proprietor shall use the last official gauge to compute and record on the deposit records prescribed in § 19.740 for each entry the average content of the packages being received which shall also provide the